

# Corporate Social Responsibility in Peru: A systematic review

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## Abstract

In this research the importance of corporate social responsibility according to different investigations on subject was analyzed. In this context, the question arises: What is the importance of corporate social responsibility according to different investigations on subject? And as specific questions: What results are obtained with implementation of Corporate Social Responsibility? What are main conclusions drawn by research on Corporate Social Responsibility? Methodology in this research was based on a bibliographic study, basic type. Scielo, Ebsco Host, ProQuest and Dialnet academic search engines was considered, 40 research articles were obtained based on some selection and exclusion criteria. It was concluded corporate social responsibility (CSR) can help Latin American companies to achieve integration in social environment to satisfy and strengthen relationships, and achieve greater acceptance and recognition by their audiences. Also, importance of CSR has grown internationally both in developed markets and in emerging or developing economies. There are arguments in favor of companies with better financial performance having greater financial resources to invest in social strategies.

**Key words:** *Corporate social responsibility, achieve, South America.*

## INTRODUCTION

Corporate social responsibility (CSR) is the commitment to the impact that an organization's operations have on society and the environment. Demanding this, an ethical and transparent action that considers stakeholders and contributes to sustainable development, is integrated into the entire organizational structure and is adjusted to local legislation and international regulations (Bermúdez and Mejías, 2018). Corporate social responsibility is a series of agreements

and commitments that companies adopt, in order to voluntarily collaborate to improve society and the environment (Ajina, Roy, Nguyen and Japutra, 2020); it is considered an important element in the development of brand value (Martínez and Nishiyama); making the brand more recognized and accepted by potential consumers (Jeon, Lee and Jeong, 2019). Likewise, corporate social responsibility focuses on actions in favor of society, which include safety and health (Benítez, Ruiz, Castillo and Llorenz, 2020), According to the

evidence obtained, it is necessary for organizations to adopt corporate social responsibility initiatives in their businesses, to benefit the entire supply chain (Suganthi, 2020).

Today, companies are more interested in demonstrating beneficial performance to society, promoting strategies that respond to social, environmental and economic pressures. This leads them to worry and commit to reform and at the same time strengthen practices, to reduce negative externalities and thereby achieve better positions in this increasingly dynamic environment. (Valenzuela et al., 2015). It should be noted that the implementation of corporate social responsibility (CSR), brings advantages for all companies, whether large, medium or small, such as: the improvement of image and reputation, since a company to be recognized as a socially responsible entity has a plus before companies or organizations that are not, however, it is essential that those companies that are already socially responsible continue in this process of continuous improvement not only for the benefit of the organization but of the society in general to which they are directed, likewise, another advantage provided by CSR is the ease of introduction into new markets, whether traditional or financing, this being a way or "excuse" to use resources efficiently. (Palacios, 2020).

CSR is currently practiced by large corporations, but more medium and small companies are being seen every day in different countries that are already implementing it, for example, in Spain, are adopting CSR as a company policy and use management tools to sustain their social responsibility activities. In this way, among large and medium-sized companies, almost 54% of them have implemented modern CSR policies and

management tools, while only 4% of all small ones do so. (Silos, et al., 2015). For its part, Latin America is in a phase of design and greater interest in the areas of corporate social responsibility; human rights and business focused on achieving sustainable growth and development (Kowszyk, Castro, Maher & Guidolin, 2019). In some countries such as Mexico, the adaptation of a corporate social responsibility (CSR) model is voluntary, so it has not been possible to have the level of involvement expected by the owners of small and medium-sized enterprises (SMEs); however, the social and economic importance of these organizations is vital for government strategies to emerge and thus encourage the participation of both companies and these institutions. Manjarrez, Guadalupe and Ruíz (2016) point out that the ignorance of SME owners on CSR issues is high, which causes little interest in its implementation.

Meanwhile, in the Venezuelan state of Zulia, the study of Urdaneta was developed, who designed a model of integral management of CSR. He focused on managers of social development and industrial safety, environment and occupational hygiene in 15 related companies Petróleos de Venezuela, S.A. (PDVSA) and dedicated to oil activity. With dimensions: strategic guidelines of RSE, corporate governance, human capital, purchases, customers and consumers, relations with the state, community development, financial management, and environmental management. The management of RSE was good, with reactive policies and isolated and improvised practices. The best performance is evident in the development of community and purchasing management (Bermúdez and Mejías, 2018). In Peru, the business sector is divided into 4 well-defined groups: transnational companies, large companies, medium-sized enterprises and MSEs (Micro

and small enterprises). In the first quarter of 2018, as revealed in the Technical Report business demography in Peru of the National Institute of Statistics and Informatics (INEI), in Peru there are 2 million 332 thousand 218 active companies, a figure higher by 7.1% compared to the previous year (Redacción La República, 2018). 96.6% of the total of these companies are microenterprises (América Economía, 2018), thus constituting themselves as a fundamental sector for the country's economy, given that it also generates employment for 75% of the Economically Active Population (PEA), contributing significantly to the Gross Domestic Product (GDP), as revealed by the Chamber of Commerce of Lima (Redacción La República, 2018).

However, despite the fact that this sector, the MSEs, play one of the most important roles for the country's economy, according to the information collected, it is extracted that in terms of implementation of Social Responsibility programs in their business management is concerned, their participation is minimal, compared to the contribution made by large companies. In our country, there is still no deep knowledge about the benefits of implementing social responsibility within business management, for this reason, the percentage of companies that carry out this type of activities is minimal. For example, in 2017, from a study carried out on 80 companies that do CSR, only 6 of these companies belonged to the SME sector and in 2018, out of a total of 64 companies, only 5 SMEs obtained the recognition of socially responsible companies (Rodríguez, 2019). Based on the above, this article has as a general objective: To analyze what is the importance of corporate social responsibility according to the different research on the subject. De this way the importance and creation of value through CSR

is analyzed and how its elements can be analyzed in a qualitative and quantitative way, this allows us to analyze the importance of the growth of CSR in Peru as in the world; It should be noted that CSR goes beyond the obligations that the company has with the government, this is developed voluntarily that contributes and seeks a social, economic and environmental development to improve the environment of the company, thus creating a positive value to the organization, looking for innovative alternatives seeking a development beyond the basic responsibility with society. In this context, the question arises: What is the importance of corporate social responsibility according to the different research on the subject? And as specific questions: What results are obtained with the implementation of Corporate Social Responsibility? What are the main conclusions of research on Corporate Social Responsibility?

This systematic review is justified because it will allow the identification of corporate social responsibility in different research found in the different academic search engines, including Scielo, Ebsco Host, ProQuest and Dialnet. This study will contribute to promoting the adoption of social responsibility in companies that aim to enhance their institutional image; It will also benefit the community by exposing the assessment provided by citizens before the corporate social responsibility initiatives that organizations deploy, encouraging more construction companies to adopt social policies. It will also contribute methodologically and serve as a guide for future similar research applied in other business areas, since there are few studies related to the analysis of corporate social responsibility in the Peruvian reality.

**Methodology**

Research type and design

A systematic review was considered, whose purpose is answer a research question through a systematic and explicit process to identify, select and critically evaluate relevant research (Researcher Bulletin, 2020). Type of study was bibliographic, considering different scientific articles oriented to the study of Corporate Social Responsibility and its importance in different companies in the world, Latin America and Peru, searching for articles published between 2018-2022. Data bases selected to perform search for the systematic review were: Dialnet, Ebsco Host, ProQuest and Scielo. Type of study was basic, focused on generating new, more complete knowledge through understanding of fundamental aspects of phenomena and the observable facts. It basically includes theoretical or experimental works. (Arispe et al., 2020). Design is a systematic review, it includes exhaustive, protocolized, systematic and explicit evaluation of literature based on a clear research question, an explicit methodology, a

critical analysis according to different tools and a qualitative summary of evidence. They methodically gather all available evidence with established eligibility criteria, with clear objective of answering a specific question; its methods are explicit, in such a way that biases are minimized (García, 2015).

Process

Information search was organized in an Excel database, selecting author, publication year, academic search engine, objective of the study, results, importance and conclusions reached by the authors. As already mentioned, the selected databases were: Dialnet, Ebsco Host, ProQuest and Scielo. Boolean descriptors and operators (“Corporate Social Responsibility”) OR Corporate Social Responsibility OR “Corporate Social Responsibility” were used, managing to identify an initial selection universe of 8400 investigations. After carrying out the selection process, inclusion and exclusion criteria were used, which made it possible to obtain a final sample of 40 articles for analysis (see Table 1).

**Table 1. Number of items in selection process.**

	Number of articles	Number of articles discarding those that coincide in the 4 databases and by date ranges 2018-2022	Number of articles that remain after discarding analyzing the research objective	Number of articles located and that remain after data extraction and review
Source (EBSCO Host)	1360	850	64	8
Dialnet	846	720	46	8
Pro Quest	1235	950	37	10
Scielo	4 959	3100	41	14
Total	8400	5620	188	40

Inclusion criteria

- Appropriate methodology.

Following inclusion criteria were used:

- Adequate results

- Study objectives coincide with search for articles

- Articles are related to research variable

Exclusion criteria

- Duplicate articles

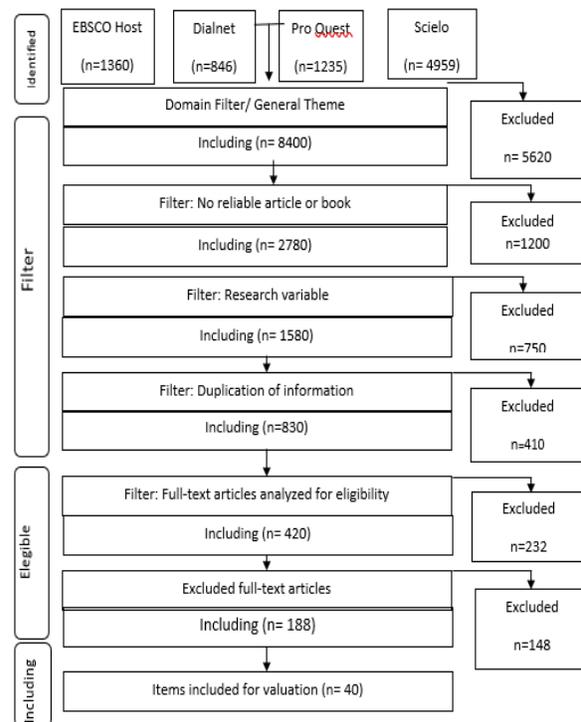
- Thesis

- Not within required date range

- They are not articles on the study variable

In this research we worked with the PRISMA 2020 declaration, its importance lies in the fact that they allow to quickly understand the basic procedures used in a review and examine the selection of studies throughout the review process. In this research it was of great importance because it allows to explain in detail the process of exploration of journal articles by each academic search engine. As has already been specified for the search for information, we worked with 4 search engines, these being: Dialnet, Ebsco Host, ProQuest and Scielo: in general 8400 articles related to the importance of corporate social responsibility were found, of which 5620 were excluded, for not having mastery of the subject, after that 2780 were obtained, of which 1200 were excluded for not being from indexed journals, obtaining only 1580 articles, of which 750 were excluded for duplication of articles thus obtaining 830 articles, excluding 410 articles for not having clarity in their research objective, finally 40 articles were chosen. The following diagram shows from start to finish in detail how the selection process of the found items was carried out:

**Figure 1. Flowchart according to the Prism Guide**



## Results

This section describes the results returned after the search for articles, after breaking down the information in an Excel database, first of all it is important to mention the number of articles that were found by country. Highlighting that the articles have been found in 9 countries, including Colombia where (12) investigations were selected, Ecuador (8) investigations, Mexico (6) investigations, Venezuela (5) investigations, Cuba (3) investigations, Spain (3) investigations, Chile, Argentina and Paraguay (1). The following figure shows the detail:

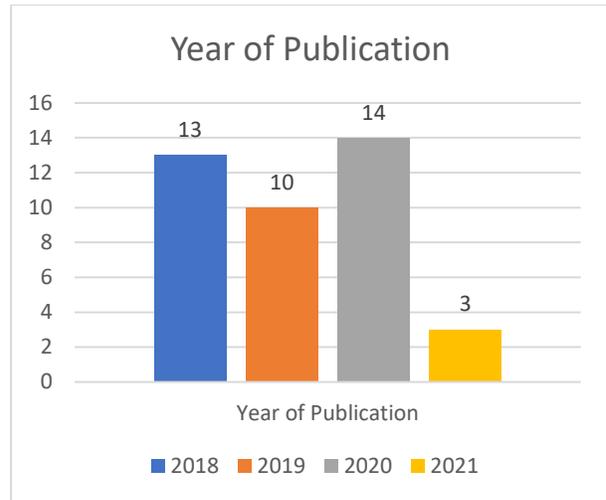
**Figure 2. List of countries**



Note. Dialnet database, Ebsco Host, ProQuest and Scielo

Regarding the year of publication of the articles, among the inclusion criteria it was mentioned that the search was carried out from the last 5 years, so they were found corresponding to the year 2018 (13) investigations, to the year 2019 (10) investigations, to the year 2020 (14) investigations, to the year 2021 (3). Below is the detail of the information:

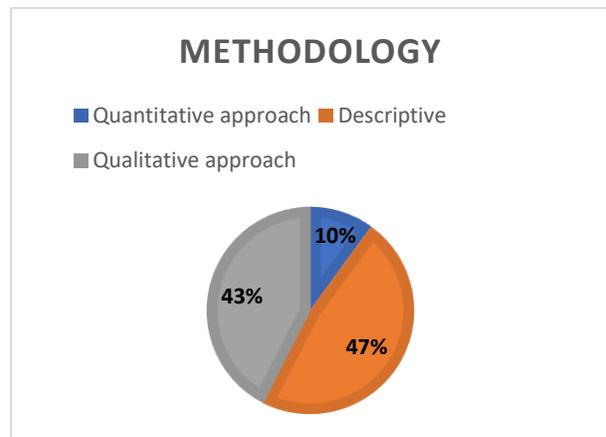
**Figure 3. Year of publication.**



Note. Dialnet database, Ebsco Host, ProQuest and Scielo

The methodology used in the research was also evaluated as criteria, where the majority of studies were descriptive (19) research, quantitative approach (4) research and qualitative approach (17) research. Below is the detail of the information:

**Figure 3. Research methodology**



Note. Dialnet database, Ebsco Host, ProQuest and Scielo

Regarding the research question: What is the importance of corporate social responsibility according to the different research on the

subject? The following table shows the importance for each author.

**Table 1. Main contributions of the study.**

No.	Autor	Importancia de la RSE para la investigación
1	Achinelli, M. (2021)	Social responsibility allows to maintain ethical, moral and welsh values within the organization.
2	Acuña, et al. (2018)	Helps the management team to incorporate ethical and transparent positions.
3	Almeida, M. & Arrechavaleta, C. (2020)	Accountability is part of social control to companies, and CSR is part of that control.
4	Amay, R. et al., (2020)	CSR is a clear need for SMEs, especially in countries where the economy depends on them, as is the case in Colombia.
5	Arvizu, E. & Velázquez, L. (2018)	CSR support creates a trusted environment with honest consumers who often assume that a company's products will be of high quality.
6	Barragán, C. et al., (2018)	The positive impact between CSR and organizational aspects are important for the establishment of measurement standards adjusted to SMEs, and for the development of a socially responsible and sustainable management system.
7	Bermúdez, Y. & Mejías, A. (2018)	The relationships between CSR and the economic, political and social contexts of the country reflect the importance of a country's development and its institutional capacity for the promotion and support of CSR practices.
8	Blanco, A., Alonso, Á. (2018)	CSR is a concept that occurs at present, to the extent of the development of each activity and seeks to minimize the social, environmental and economic impacts that may be generated in the development of each specific activity.
9	Bom, Y. (2020)	It induces an ethical conception of responsibility centered on the person that fails to extract itself from the cell of the imputability of the subject, to think about responsibility collectively, mutually, prospectively, directed towards the invention of the future rather than towards the imputation of the past.
10	Camarán, M. et al., (2019)	With CSR, there is currently a trend for sustainability and environmental care, it is considered a pressing reality that there is an ethical and socially responsible commitment on the part of companies
11	Cañizares, J. (2018)	More and more companies perceive that social responsibility is an issue that is not restricted only to the social or environmental actions developed by the organization in the community, but also involves the practices of dialogue and interaction with the various audiences of the company.
12	Capriotti, P. & Zeler, I. (2020)	Companies should modify the communication approach on Facebook and properly integrate social aspects into their content strategies on this network.
13	Colmenares, M. & Colmenares, R. (2018)	The CSR actions carried out by certain organizations correspond to a marketing ploy in order to sell more, resorting to the sensitivity of more sophisticated customers who reward social responsibility.
14	Contreras, O. et al., (2019)	The fact that the company generates actions, based on business ethics -pillar of the organizational culture- will allow it to manage with an image of being socially responsible.
15	Dorado, A (2019)	CSR pursues corporate benefits aimed at improving communities, environment and society.
16	Fong, C. et al., (2021)	Companies should perceive social responsibility as building shared value, which will require radically different business thinking.

17	Freire, C. et al., (2021).	The social vocation with which they were created must be a guide and source of inspiration so that they can continue to make an essential contribution in the communities over which they influence, which will undoubtedly result in a beneficial contribution to the sustainability and development of their CSR.
18	Guzmán, M. et al., (2020)	Social responsibility is a model applicable to all types of organizations, in any activity or country, to assess and compare their contribution to sustainable development.
19	Herrera, J. et al., (2020)	Social responsibility encompasses a combination of practices that the company focuses on its activities, so that a positive effect is generated at the internal and external levels of the environment in which it is developed; thus, favoring its corporate image.
20	Hurtado, K. (2020)	The analysis has also shown how the CSR field tries to complement the Community and national legal framework by emphasizing the supervision of occupational health and safety of the different subcontracted agents.
21	Lara, I. y Sánchez, J. (2018)	CSR has established itself as a field made up of knowledge, initiatives, practices and rhetoric that have favored its expansion internationally.
22	Méndez, A. et al., (2019)	Companies have been included as a relevant actor for the achievement of CSR.
23	Naranjo, R. et al., (2019).	An assertive CSR plan with companies encourages the communication of the organization with the environment generating new benefits through a socialization that explains the interests of the company and the community.
24	Ormaza, J. et al., (2019)	The applications of strategies allow to increase the economic, social and environmental performance, granting sustainability to the company.
25	Ortiz, J. et al., (2020)	The organizational environment leads companies to orient their strategies based on the full satisfaction of the needs, desires, preferences of their consumers
26	Pache, M. & Nevado, M. (2020)	The R.S.E is the result of a deep awareness of the entrepreneur for the direct or indirect impact it produces in the development of all its processes on stakeholders (stakeholders).
27	Pérez, B. (2020)	It generates certainty about the profile of the companies that carry out this practice, and about the way in which they are incorporated into strategic management.
28	Pineda, J. (2019)	Socially responsible companies recognize the influence they exert on their social environment made up of their interest group and the effects that derive from their activities.
29	Rincón, Y. et al., (2020)	Social responsibility is due to changes in the regulation of business activity, with the emergence of a more critical attitude towards transnational corporations (TNCs).
30	Rubio, G. et al., (2018)	It is more than a trend or a perspective of search for competitiveness, a need of organizations that intend to give a true and integral contribution to society.
31	Salas, L. et al., (2020)	The application of CSR policies has become a strategy to strengthen the management of companies from the social and economic field, seeking significant benefits for the organization
32	Sanchis, J. & Rodríguez, S. (2018)	Improves the development of our habitat and our society.
33	Santos, Y. (2019)	All companies consider this point fundamental for a long-term operation of the mines.

34	Tamayo, Ch. & Ruiz, M. (2019)	Both CSR and the nature of the individuals who are part of organizations are concepts with territorial nuances and their analysis cannot ignore those variables that separate them from the rest.
35	Tapia, A. et al., (2018)	CSR is based on a voluntary commitment of the company to the State, the community, employees, the market and the environment.
36	Tello, G. et al., (2019)	CSR plays an important role in terms of social development in favor of a culture open to change and realities that benefits a collective
37	Uribe, M. (2020)	The results showed that there is work for the eradication of VAW through seminars and talks.
38	Uribe, M. et al. (2019)	Conciliation policies are important to promote responsibility for the tasks currently assumed almost exclusively by women.
39	Vallaey, F. (2021)	Social responsibility is an issue that has generated great impact in all organizations in this way most financial institutions have focused as a management model through which it aims to improve the needs of their customers and society by improving social aspects.
40	Vélez, C., et al., (2020)	The use of CSR practices constitutes a new business model that evolves gradually and has been implemented in institutions with the aim of disseminating compliance with ethical principles and objectives.

Note. Dialnet database, Ebsco Host, ProQuest and Scielo

What results are obtained with the implementation of Corporate Social Responsibility were also raised as specific questions? What are the main conclusions of research on Corporate Social Responsibility?

Therefore, the following table shows the answer to these questions:

**Table 2. Results and conclusions of the investigations.**

No.	Author	Results	Conclusions
1	Achinelli, M. (2021)	Among the main benefits identified from CSR are 61.5% benefiting society, 41.6% mention that they will have a better brand image and 39.9% mention that there will be improvements in the work environment of the company.	Mexico is a country that has adopted corporate social responsibility and has introduced it as an element of mutual benefit for both the company and society.
2	Acuña, et al. (2018)	Corporate social responsibility represents the tool that the organization has to communicate, to society as a whole, its contribution in terms of human resources	Both the accounting and the social balance sheet allow to interpret the degree of social fulfillment of the concept of mission.
3	Almeida, M. & Arrechavaleta, C. (2020)	The analysis presented does not exhaust the debate, but it does provide evidence of the differences between the company and the university, and the different ways of relating each of these with society.	CSR and MSW are inextricably linked to profit-making and knowledge development, respectively, and involve different strategies permeated by such objectives.
4	Amay, R. et al., (2020)	It was possible to identify that when the company helps the community and prioritizes the economic impact, it favors the linkage and support to the actors.	CSR contains practices that at a general level are profitable for the organization, however, seeing the association with actors of the conflict, that condition does not gain strength.

5	Arvizu, E. & Velázquez, L. (2018)	Corporate social responsibility may generate an intangible benefit that evades scientific research.	It is concluded that there is a relationship between social responsibility and business profitability.
6	Barragán, C. et al., (2018)	CSR has a wide spectrum of action for organizations, and for citizens in general by demanding practices that involve the effect that such action has or will have on the environment.	Small businesses must become aware and understand that SR must be immersed in their culture.
7	Bermúdez, Y. & Mejías, A. (2018)	There are approaches in favor of companies with better financial performance having greater financial resources to invest in social strategies.	The size of the company favorably influences the performance of CSR in Brazil and Mexico, which leads us to think that those companies that have greater resources have them to apply social strategies.
8	Blanco, A., Alonso, Á. (2018)	In the literature related to project management, there are a large number of methodologies, methods, standards, techniques and tools, which can be applied in the development of the practices inherent in the discipline.	The enabling criteria for decision-making should be corporate social responsibility and sustainability.
9	Bom, Y. (2020)	If social responsibility is conceived as a voluntary commitment to philanthropic causes, there is no reform of the economic system that can be expected from it.	The need to overcome volunteering committed to the implementation of legal frameworks and public policies capable of orienting markets towards responsible production and consumption, which do not produce negative impacts.
10	Camarán, M. et al., (2019)	CSR, cannot be a tool of social development quite powerful, it is no longer only to take care of environmental indicators, although it is the most important point at present on a global scale, it improves internal issues of a society.	Today's companies have to analyze each of the benefits that CSR can generate for their daily operation.
11	Cañizares, J. (2018)	Corporate Social Responsibility in the organizations under study is very young, as they show less than 10 years of practice and is focused on strategies aimed at the community and workers.	CSR is rescued as an internal dimension of companies, organizational dynamics and therefore aimed at internal employees and stakeholders with close links to the organizational operational level.
12	Capriotti, P. & Zeler, I. (2020)	A third of companies are using the social network to publicize social projects, as well as their commitment to the community and the environment.	Companies are using Facebook as a dissemination channel rather than as a communication channel for their CSR.
13	Colmenares, M. y Colmenares, R. (2018)	The referenced procedure suggests the importance of CSR for the organization's strategy and how it should be incorporated into it so that it is really capable of generating value in the medium and long term.	CSR is the set of activities or actions that a company carries out to respond to its Stakeholders and, in turn, present results not only in social and environmental aspects.
14	Contreras, O. et al., (2019)	They are mostly identified as an alternative, from the management of the company to mitigate climate change, given their scope in closing the cycles of production and marketing processes, among other business processes.	It is recognized that corporate social responsibility has, increasingly, possibilities of application in organizations, as an effective strategy that will allow to achieve competitive advantages in a sustainable way.

15	Dorado, (2019)	A	The results found focus on quality products and services to attract more customers by 97%, contribution with society to achieve a good corporate image with 76%, quality of life of employees and improvement of the work environment by 86%.	The results found focus on quality products and services to attract more customers by 97%, contribution with society to achieve a good corporate image with 76%, quality of life of employees and improvement of the work environment by 86%.
16	Fong, C. et al., (2021)		Among the results, it was found that both visions of Corporate Social Responsibility coexist, differentiating both in their perspective and in their benefits and sustainability.	It could be concluded that continuous monitoring, audits, as well as external evaluations will ensure that companies assume social responsibility as a way of doing business.
17	Freire, C. et al., (2021).		In a large number of countries, it is common practice of cooperatives and in particular of credit cooperatives, to constitute social funds with different denominations, mandatory or not, and of different endowments, but which usually have in common the social vocation and the purpose of enforcing the principles and values on which the cooperative model was built.	The concept of CSR is so closely related to that of cooperation, specifically in this case, to that of cooperative credit, and that these entities are therefore in the best position to promote this CSR.
18	Guzmán, M. et al., (2020)		In Ecuador there is an accentuated interest of companies towards the fulfillment of social responsibility, directing actions consistent with sustainable development and the development objectives declared worldwide.	Corporate social responsibility in Ecuador responds to the Sustainable Development Goals and provides significant elements for the economic, political, social, environmental and ethical dimensions of companies.
19	Herrera, J. et al., (2020)		For the values of a company to progress, it must contribute to a true sustainable development, concentrating its objectives not only on obtaining economic benefits, but considering a business management of zero impacts, maintaining responsible practices internally and externally.	Financial statements with environmental data translate into monetary terms what the company has invested to be socially responsible.
20	Hurtado, (2020)	K.	In all the CSR management guidelines and standards analyzed, social benefits for workers are included among the evaluation criteria	CSR standards add concrete measures, such as spatial and temporal flexibility, also in direct relation to the possibilities of the organizational and sectoral ecosystem.
21	Lara, I. & Sánchez, J. (2018)		The management of CSR in the Venezuelan food sector is affected, since companies present operational problems, associated with the economic policies of the State.	Companies demand to manage successful CSR initiatives under contextualized designs, standards and indicators based on strengthening citizenship, sustainable development and quality of life.
22	Méndez, A. et al., (2019)		New information technologies have made it easier for broad social sectors to have the tools to put pressure on business organizations to make a contribution that goes beyond finance to make way for the social.	The Sustainable Development Goals (SDGs) are an opportunity for companies to expand CSR because they constitute a global agenda that seeks to face and solve the serious problems that the planet currently faces.
23	Naranjo, R. et al., (2019).		People say in 94% that it is important that real estate companies inform that they have CSR and 85% that	There is an urgent need to add corporate social responsibility in a formal way in

		they must have a section of the company where social responsibility is exclusively treated.	companies to take full advantage of CSR in an organization.
24	Ormaza, J. et al., (2019)	All companies must devote a greater effort in the practices associated with competitiveness; due to the presence of poor performance.	It is necessary for the design of strategies associated with corporate social responsibility, to have an integral management model, which allows the progressive implementation of the actions considered key success factors.
25	Ortiz, J. et al., (2020)	These results denote a high commitment on the part of these organizations when it comes to establishing policies that promote corporate social responsibility.	The voluntary nature of the social responsibility activities was evidenced, and the participation of the staff at the different hierarchical levels, resulting in a satisfactory compliance, in the elements of social responsibility
26	Pache, M. & Nevado, M. (2020)	Corporate social responsibility has become more important in recent decades, has become a requirement of society and the global economy and an opportunity to enter commercially to developed countries.	The participating companies have knowledge about the concept of CSR, although some do not have these policies due to ignorance of their benefits or because they consider them as an expense.
27	Pérez, B. (2020)	Indeed, the incorporation of CSR by companies in Mexico is marginal. This can be due to many causes that it is convenient to mentalize, because the increase in the number of organizations that use CSR depends on their understanding.	Large companies are found to incorporate CSR to a greater extent than small ones.
28	Pineda, J. (2019)	Of the total number of companies, 61.9% consider that their organizations do not have a conscience of social responsibility and only 27.4% adopt the culture of classifying solid waste generated by the production process of their company, which denotes the absence of minimum criteria of social responsibility and sustainability.	The organizations under study identify the need to undertake actions aimed at social and environmental responsibility, since the market no longer only requires large multinationals to be competitive, but also to small companies.
29	Rincón, Y. et al., (2020)	In 2019, among recent and constant 41 family economic groups were registered that obtained the distinction of corporate social responsibility and thus assume to comply with global standards, global codes of practice, industrial agreements and associations that formulate sustainability policies in favor of Mexican society.	Social responsibility as a concept defines a way of acting under ethical principles, aligning with sustainable development and appealing to the will of entrepreneurs to innovate, produce without polluting and induce good practices in the company for the well-being of its employees and the environment
30	Rubio, G. et al., (2018)	In Ecuador, corporate social responsibility is not commonly applied in companies, there are few companies that have adhered to the principles of CSR, these being mostly large corporations established in the country.	In Ecuador, not all companies apply the CSRC in the workplace. Therefore, it implies that companies that do not achieve sustainable economic growth, cause unemployment and low labor productivity, being those that do not know its application.
31	Salas, L. et al., (2020)	It was possible to show that companies present accounting and financial information under IFRS,	Currently, Colombian organizations are exposed to a demand from society, regarding

		in which they discriminate the treatment for each of the economic facts of the entity, but do not detail SR policies, nor how much cost they incur for developing their activities in the field of SR	the economic and social impacts they present through CSR
32	Sanchis, J. & Rodríguez, S. (2018)	The coverage of knowledge and study of Corporate Social Responsibility in Ecuador and, specifically in the Planning Zone is still in the development phase, to promote its consolidation it is necessary to join forces between the private sector, civil organizations and the public sector.	It is imperative to promote and develop in the short-term strategies for socialization and dissemination of the cognitive framework of Corporate Social Responsibility and its inclusive practices.
33	Santos, Y. (2019)	The importance of CSR and the relationship they have with their workers and with the community where they operate was identified.	The CSR actions of the Sonoran mining sector are in an emerging and experimental stage, a trend is required that favors a transition from philanthropic practices to the search for empowerment and social welfare.
34	Tamayo, Ch. & Ruiz, M. (2019)	The results obtained account for the associative nature of substantial CSR on the organizational identification of employees,	Employees may positively perceive substantial CSR practices and be indifferent to symbolic CSR practices.
35	Tapia, A. et al., (2018)	It was found that 79% of the companies studied do not carry out community projects, nor do they cede the physical spaces for meeting of non-profit organizations and groups.	It is essential that companies become aware, with respect to the environmental impact they cause and that directly harm the environment and as a result of this, it falls on the health of the citizens of the world.
36	Tello, G. et al., (2019)	The results showed how the true meaning of corporate social responsibility is not clear in the SMEs under study	In each of the SMEs located in the city of Popayán, it has not been possible to implement a structured CSR model, which indicates that each organization adapts according to the environment in which it operates.
37	Uribe, M. (2020)	The theoretical model of corporate social responsibility, eco-innovation and sustainable performance has a high internal consistency, establishing a strong correlation between the constructs analyzed, which allowed the acceptance of the two hypotheses raised.	The use of structural equation models in the analysis and discussion of the relationship between corporate social responsibility, eco-innovation and sustainable performance can generate greater potential in influence between the three constructs.
38	Uribe, M. et al. (2019)	Conciliation policies are important to promote responsibility in the tasks currently assumed almost exclusively by women, as a strategy for women's permanence in the workplace so as not to reach extreme situations where they see work with barriers to job permanence.	The main organizations in the world promote gender equity and equality, whose evidence is seen in the different measures taken by society in the commitment to issues such as VAW and work-life balance.
39	Vallaeyes, F. (2021)	With regard to the corporate image that certain financial institutions want to demonstrate, they have managed to obtain greater credibility by relying on these programs.	The organizations are complying with current regulations, so society and the country are benefiting from these projects because not only has the participation of their employees been had, but it has also been open to the

		public because the community in general has been part of these programs.
40	Vélez, C., et al., (2020)	All the companies in the study obtain a high degree of information transparency, 97.14% perform good brand management, understanding it as the level of information offered to stakeholders.
		There is a strong correlation between the spread of codes of good governance and the financial function of companies.

## Discussion

The importance of corporate social responsibility is broad, as shown by the results of this research, being a topic, much explored at the business level, because it has been considered an essential part of the sciences of management and administration in recent decades, because it helps organizations to participate gradually in social activities for their survival. Companies as economic agents are acquiring greater importance in the life of the country and are called to play a leading role in the development of social responsibility (Vélez, et al., 2020)

The issue of Corporate Social Responsibility has been very addressed in different countries and Latin America and Europe, in these studies the most relevant have been from nations such as Colombia where, the use of practices on CSR constitutes a new business model that evolves gradually and has been implemented in institutions with the aim of disseminating compliance with ethical principles and objectives, at the same time of offering transparency to corporate to its stakeholders (Pache and Nevado, 2020).

In Ecuador, they consider that companies depend on society for their existence and that, therefore, it is necessary if it is necessary to guarantee its development, to echo social demands and integrate them into organizations (Sanchis and Rodríguez, 2020). Innovation has been studied numerous times through empirical studies, most of them agreeing on its

importance for companies. In the literature various statements can be found in this regard, for example Pérez (2020), has considered that despite the increase in the practice of corporate social responsibility, it is assumed voluntarily in order to obtain economic benefits and improve its image, evidences a lack of knowledge about the phenomenon and control of corporate activities.

Research offers results on the perspective that social responsibility must deal with unwanted factors such as collateral damage in the company-society relationship, where the company is responsible if it insists on engaging in productive activities that may cause harm, as well as understanding that responsibility materializes in preventive and precautionary actions, that constitutional value has been assigned to social equality, and consider solidarity, are attitudes and conditions that must be taken care of in the social context (Pineda et al., 2021)

To answer the research question: What is the importance of corporate social responsibility according to the different research on the subject? It is pertinent to mention the study by Rincón et al., (2018), who points out that the importance of CSR does not lie only in benefiting stakeholders or stakeholders, since organizations must aspire to maintain a social balance, so that the damages caused to society can be reduced. They conclude that stakeholders can obtain economic, social and environmental benefits when companies are socially responsible, since the latter have the

objective of generating wealth for those who are part of or have a direct relationship; in this sense, work is intrinsically dependent on society and its progress.

For its part, Salas et al., (2020), show that it provides information to the reader about how Corporate Social Responsibility is a useful and effective factor to improve the productivity of companies in Medellín (Colombia) since it satisfies the needs of an individual or group of individuals that may affect or be affected by the achievement of the objectives of an organization. At the same time, they verify that CSR is a great opportunity to improve the profits of companies.

The importance of CSR has grown internationally in both developed markets and emerging or developing economies. There are approaches in favor of companies with better financial performance having greater financial resources to invest in social strategies. In the case of emerging countries such as Brazil and Mexico, institutions that promote CSR have made efforts, but have been advancing slowly due to the cultural aspects of consumers, entrepreneurs and government in general.

### **Conclusions**

Corporate social responsibility (CSR) can help Latin American companies achieve integration into the social environment to satisfy and strengthen relationships, and achieve greater acceptance and recognition by their audiences. The incorporation of CSR can be considered as the incorporation of new skills to the company, which allows to modify its production function, in such a way that it can provide its product or service with the key attributes in the purchase decision of the target customer, and that he is willing to pay a surcharge to enjoy this attribute. If this happens, the company can incorporate CSR and maintain or improve its

profit rate. In markets where consumers are sensitive to environmental protection, or ethical behavior, for example, companies can provide goods or services that incorporate these attributes, they can even enjoy a competitive advantage, thanks to the timely incorporation of CSR. In the quantification of the relationships between CSR and other organizational aspects, such as financial performance, quality, reputation, there is no consensus on the results obtained by the different researchers. But studies show a positive correlation between social responsibility and the various related variables, this being an aspect in favor of this form of business management and giving it greater relevance and validity in the managerial field. Several studies suggest that although implementing actions in the field of CSR may seem to be an additional cost in the short term, not carrying it out will be costlier in the long term. The positive impact between CSR and organizational aspects, such as those shown in the discussion, are important for the establishment of measurement standards adjusted to SMEs, and for the development of a socially responsible and sustainable management system. Likewise, factors such as lack of commitment, ignorance in the subject of CSR, the costs in which the company must incur to apply some type of model, and the lack of interest in the subject, among others, make entrepreneurs not develop any type of structured model within their organizations. However, they do not ignore for the future it would be convenient to implement strategies that lead to improve the quality of life of their employees and society in general. Finally, the study suggests that CSR is a source of innovation and performance in the companies studied, which in practice represents competitive advantage and value creation. It can also be understood that innovation is a

catalyst that can maximize the effect of CSR on performance. Therefore, to the extent that progress is made in the understanding of these relationships, the greater opportunities companies will have to be competitive.

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